

FYE 2009 Review - Annual Financial Report

School District: Union County
 Audit Firm Name: Alfor, Nance & Jones, LLP
 Date: 2/17/2010
 1st Audit Reviewer: Jeffrey Coulter
 2nd Audit Reviewer:

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	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 1 (General) (110)						
Revenue (Local) - 1XXX	5,091,764.25	5,279,401.68	-187,637.43	5,279,401.00	0.68	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	3,300,648.52	-3,300,648.52	0.00	3,300,648.52	
Revenue (State) - 3XXX (Not 3900)	10,353,119.53	10,353,119.53	0.00	13,653,768.00	-3,300,648.47	
Revenue (Federal) - 4XXX	29,252.75	29,252.75	0.00	29,253.00	-0.25	
Total Revenues	15,474,136.53	18,962,422.48	-3,488,285.95	18,962,422.00	0.48	
Expenditures-Not including Transfers Out or On Behalf	14,658,436.69	14,645,634.42	12,802.27	17,946,283.00	-3,300,648.58	
Expenditures-On Behalf	0.00	3,300,648.52	-3,300,648.52	0.00	3,300,648.52	
Total Expenditures	14,658,436.69	17,946,282.94	-3,287,846.25	17,946,283.00	-0.06	
Excess (Deficiency) of Revenues Over Expenditures	815,699.84	1,016,139.54	-200,439.70	1,016,139.00	0.54	
Other Financing Sources - Not Transfers In	27,246.47	27,246.47	0.00	27,246.00	0.47	
Other Financing Sources - Transfers In Only - 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	18,831.71	18,831.71	0.00	18,832.00	-0.29	
Total Other Financing Sources, Uses and Transfers	8,414.76	8,414.76	0.00	8,414.00	0.76	
Net Change in Fund Balance	824,114.60	1,024,554.30	-200,439.70	1,024,553.00	1.30	
Beginning Fund Balance - July 1	3,166,355.57	3,166,355.57	0.00	4,685,990.00	-1,519,634.43	Unexplained difference in beginning balance and not matching last year ending balance
Ending Balance - June 30	3,990,470.17	4,190,909.87	-200,439.70	5,710,543.00	-1,519,633.13	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
On-Behalf Payments Comparison - Fund 1						
On-Behalf Revenues by Fund	0.00	3,300,648.52	-3,300,648.52	3,300,648.00	0.52	Refer Pg 35 Financial Audit Report, reporting On Behalf payments of \$3,300,648 for general fund
On-Behalf Expenditures by Fund	0.00	3,300,648.52	-3,300,648.52	3,300,648.00	0.52	Refer Pg 35 Financial Audit Report, reporting On Behalf payments of \$3,300,648 for general fund
Difference	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 2 (Special Revenue) (220)						
Revenue (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments) not project 168X	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments) project 168X only	0.00	0.00	0.00	0.00	0.00	
Revenue (State) – 3XXX (not 3900)	1,218,322.70	1,258,322.70	-40,000.00	1,258,323.00	-0.30	
Revenue (Federal) – 4XXX	1,594,603.23	1,582,569.50	12,033.73	1,582,569.00	0.50	
Total Revenues	2,812,925.93	2,840,892.20	-27,966.27	2,840,892.00	0.20	
Expenditures-Not including Transfers Out and not 0280	2,817,757.64	2,845,723.91	-27,966.27	2,845,724.00	-0.09	
Expenditures-On Behalf without object 168X	0.00	0.00	0.00	0.00	0.00	
Expenditures-On Behalf with object 168X only	0.00	0.00	0.00	0.00	0.00	
Total Expenditures	2,817,757.64	2,845,723.91	-27,966.27	2,845,724.00	-0.09	
Excess (Deficiency) of Revenues Over Expenditures	-4,831.71	-4,831.71	0.00	-4,832.00	0.29	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	4,831.71	4,831.71	0.00	4,832.00	-0.29	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Total Other Financing Sources, Uses and Transfers	4,831.71	4,831.71	0.00	4,832.00	-0.29	
Net Change in Fund Balance	0.00	0.00	0.00	0.00	0.00	
Beginning Fund Balance - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Balance - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
On-Behalf Payments Comparison - Fund 2						
Revenue (State) - 3900 (On-Behalf Payments) not project 168X	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments) project 168X only	0.00	0.00	0.00	0.00	0.00	
Expenditures-On Behalf without object 168X	0.00	0.00	0.00	0.00	0.00	
Expenditures-On Behalf with object 168X only	0.00	0.00	0.00	0.00	0.00	
Difference	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 310 (Capital Outlay) (310)						
Revenue (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) – 3XXX	208,867.00	208,867.00	0.00	208,867.00	0.00	
Total Revenues	208,867.00	208,867.00	0.00	208,867.00	0.00	
Expenditures-Not including Transfers Out	108,934.00	66,810.00	42,124.00	66,810.00	0.00	
Total Expenditures	108,934.00	66,810.00	42,124.00	66,810.00	0.00	
Excess (Deficiency) of Revenues Over Expenditures	99,933.00	142,057.00	-42,124.00	142,057.00	0.00	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	99,933.00	99,933.00	0.00	99,933.00	0.00	
Total Other Financing Sources, Uses and Transfers	-99,933.00	-99,933.00	0.00	-99,933.00	0.00	
Net Change in Fund Balance	0.00	42,124.00	-42,124.00	42,124.00	0.00	
Beginning Fund Balance - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Balance - June 30	0.00	42,124.00	-42,124.00	42,124.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 320 (Building) (320)						
Revenue (Local) - 1XXX	365,169.32	365,169.32	0.00	365,169.00	0.32	
Revenue (State) – 3XXX	380,678.00	380,678.00	0.00	380,678.00	0.00	
Total Revenues	745,847.32	745,847.32	0.00	745,847.00	0.32	
Expenditures-Not including Transfers Out	4,800.00	4,800.00	0.00	4,800.00	0.00	
Total Expenditures	4,800.00	4,800.00	0.00	4,800.00	0.00	
Excess (Deficiency) of Revenues Over Expenditures	741,047.32	741,047.32	0.00	741,047.00	0.32	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	741,047.32	741,047.32	0.00	741,047.00	0.32	
Total Other Financing Sources, Uses and Transfers	-741,047.32	-741,047.32	0.00	-741,047.00	-0.32	
Net Change in Fund Balance	0.00	0.00	0.00	0.00	0.00	
Beginning Fund Balance - July 1	0.00	0.00	0.00	63,229.00	-63,229.00	Unexplained difference in beginning balance and not matching last year ending balance
Ending Balance - June 30	0.00	0.00	0.00	63,229.00	-63,229.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 360 (Construction) (360)						
Revenue (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) – 3XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	0.00	0.00	0.00	0.00	
Revenue (Federal) – 4XXX	0.00	0.00	0.00	0.00	0.00	
Total Revenues	0.00	0.00	0.00	0.00	0.00	
Expenditures-Not including Transfers Out	0.00	0.00	0.00	0.00	0.00	
Expenditures-On Behalf	0.00	0.00	0.00	0.00	0.00	
Total Expenditures	0.00	0.00	0.00	0.00	0.00	
Excess (Deficiency) of Revenues Over Expenditures	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Not Transfers In - Not 52XX	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	39,341.97	39,341.97	0.00	39,342.00	-0.03	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Total Other Financing Sources, Uses and Transfers	39,341.97	39,341.97	0.00	39,342.00	-0.03	
Net Change in Fund Balance	39,341.97	39,341.97	0.00	39,342.00	-0.03	
Beginning Fund Balance - July 1	0.00	0.00	0.00	0.00	0.00	Unexplained difference in beginning balance and not matching last year ending balance
Ending Balance - June 30	39,341.97	39,341.97	0.00	39,342.00	-0.03	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
On-Behalf Payments Comparison - Fund 360						
On-Behalf Revenues by Fund	0.00	0.00	0.00	0.00	0.00	
On-Behalf Expenditures by Fund	0.00	0.00	0.00	0.00	0.00	
Difference	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 400 - Debt Service Fund						
Revenue Local (1XXX)	0.00	0.00	0.00	338,102.00	-338,102.00	
Revenue State (3XXX)	0.00	0.00	0.00	0.00	0.00	
Total Revenues	0.00	0.00	0.00	338,102.00	-338,102.00	
Expenditures - Not Including Transfers Out	801,638.35	2,761,638.35	-1,960,000.00	3,068,674.00	-307,035.65	Refer Pg 40 Financial Audit Report
Total Expenditures	801,638.35	2,761,638.35	-1,960,000.00	3,068,674.00	-307,035.65	
Excess (Deficiency) of Revenues Over Expenditures	-801,638.35	-2,761,638.35	1,960,000.00	-2,730,572.00	-31,066.35	
Other Financing Sources - Not Transfers In	0.00	1,960,000.00	-1,960,000.00	1,960,000.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	801,638.35	801,638.35	0.00	801,638.00	0.35	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	31,066.00	-31,066.00	
Total Other Financing Sources, Uses and Transfers	801,638.35	2,761,638.35	-1,960,000.00	2,730,572.00	31,066.35	
Net Change in Fund Balance	0.00	0.00	0.00	0.00	0.00	
Beginning Fund Balance - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Balance - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 410 - Debt Service Fund - SFCC						
Revenue Local (1XXX)	0.00	0.00	0.00	0.00	0.00	
Revenue State (3XXX)	0.00	0.00	0.00	0.00	0.00	
Total Revenues	0.00	0.00	0.00	0.00	0.00	
Expenditures - Not Including Transfers Out	0.00	338,102.00	-338,102.00	0.00	338,102.00	
Total Expenditures	0.00	338,102.00	-338,102.00	0.00	338,102.00	
Excess (Deficiency) of Revenues Over Expenditures	0.00	-338,102.00	338,102.00	0.00	-338,102.00	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Total Other Financing Sources, Uses and Transfers	0.00	0.00	0.00	0.00	0.00	
Net Change in Fund Balance	0.00	-338,102.00	338,102.00	0.00	-338,102.00	
Beginning Fund Balance - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Balance - June 30	0.00	-338,102.00	338,102.00	0.00	-338,102.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Total Governmental Funds						
Total Revenues - Governmental Funds	19,241,776.78	22,758,029.00	-3,516,252.22	23,096,130.00	-338,101.00	Refer to differences in Governmental Funds
Total Expenditures - Governmental Funds	18,391,566.68	23,963,357.20	-5,571,790.52	23,932,291.00	31,066.20	
Excess (Deficiency) of Revenues Over Expenditures - Governmental Funds	850,210.10	-1,205,328.20	2,055,538.30	-836,161.00	-369,167.20	
Total Other Financing Sources, Uses and Transfers - Governmental Funds	13,246.47	1,973,246.47	-1,960,000.00	1,942,180.00	31,066.47	
Net Change in Fund Balance - Governmental Funds	863,456.57	767,918.27	95,538.30	1,106,019.00	-338,100.73	
Beginning Fund Balance - July 1 - Governmental Funds	3,166,355.57	3,166,355.57	0.00	4,749,219.00	-1,582,863.43	
Ending Fund Balance - June 30 - Governmental Funds	4,029,812.14	3,934,273.84	95,538.30	5,855,238.00	-1,920,964.16	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Food Service - Funds 51 and 81 (510) (810)						
Operating Revenue - Not Interest Income (Local) - 1XXX	500,133.57	499,536.57	597.00	499,537.00	-0.43	
Total Operating Revenues	500,133.57	499,536.57	597.00	499,537.00	-0.43	
Expenditures-Not including Transfers Out or On-behalf	1,471,656.68	1,261,709.68	209,947.00	1,352,903.00	-91,193.32	
Expenditures-On Behalf	0.00	92,165.03	-92,165.03	0.00	92,165.03	
Expenditures - Depreciation Only (Fund 81)	0.00	15,130.52	-15,130.52	15,131.00	-0.48	
Total Operating Expenses	1,471,656.68	1,369,005.23	102,651.45	1,368,034.00	971.23	
Operating Income (Loss)	-971,523.11	-869,468.66	-102,054.45	-868,497.00	-971.66	
Non-Operating Revenue - Interest Income Only (Local) - 1510	2,048.23	2,048.23	0.00	2,048.00	0.23	
Revenue (State) - 3XXX	12,120.00	12,120.00	0.00	104,285.00	-92,165.00	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	92,165.03	-92,165.03	0.00	92,165.03	
Donated Commodities - 4550	282,924.00	72,977.00	209,947.00	72,977.00	0.00	
Revenue (Federal) - 4XXX, not 4550	679,265.00	697,337.00	-18,072.00	697,337.00	0.00	
Revenue (Other) - Not transfers In- 5XXX	0.00	0.00	0.00	0.00	0.00	
Expenditures Other - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Revenue Fund 81 (All)	0.00	0.00	0.00	0.00	0.00	
Expenditures Fund 81 - Not Depreciation	0.00	0.00	0.00	0.00	0.00	
Total Non-Operating Revenues (Expenses) Before Transfers	976,357.23	876,647.26	99,709.97	876,647.00	0.26	
Other Financing Sources - Transfers In Only - 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Net Transfers In (Out)	0.00	0.00	0.00	0.00	0.00	
Change in Net Assets	4,834.12	7,178.60	-2,344.48	8,150.00	-971.40	
Beginning Net Assets - July 1	71,180.63	71,180.63	0.00	168,886.00	-97,705.37	Unexplained difference in beginning balance and not matching last year ending balance
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Fund 51 and 81 Ending Net Assets - June 30	76,014.75	78,359.23	-2,344.48	177,036.00	-98,676.77	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Day Care Operations - Fund 52						
Operating Revenue - Not Interest Income (Local) - 1XXX	135,079.25	136,169.25	-1,090.00	136,169.00	0.25	
Total Operating Revenues	135,079.25	136,169.25	-1,090.00	136,169.00	0.25	
Expenditures-Not including Transfers Out	162,715.84	187,184.30	-24,468.46	187,184.00	0.30	
Expenditures - Depreciation Only (Fund 81)	0.00	0.00	0.00	0.00	0.00	
Total Operating Expenses	162,715.84	187,184.30	-24,468.46	187,184.00	0.30	
Operating Income (Loss)	-27,636.59	-51,015.05	23,378.46	-51,015.00	-0.05	
Revenue - Interest Income Only (Local) - 1510	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3XXX	12,807.00	12,807.00	0.00	37,275.00	-24,468.00	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	24,468.46	-24,468.46	0.00	24,468.46	
Revenue (Federal) - 4XXX, not 4550	0.00	0.00	0.00	0.00	0.00	
Revenue (Other) - Not transfers In- 5XXX	0.00	0.00	0.00	0.00	0.00	
Expenditures Other - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Non-Operating Revenues (Expenses) Before Transfers	12,807.00	37,275.46	-24,468.46	37,275.00	0.46	
Other Financing Sources - Transfers In Only - 52XX Transfers	14,000.00	14,000.00	0.00	14,000.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Net Transfers In (Out)	14,000.00	14,000.00	0.00	14,000.00	0.00	
Net Income (Loss)	-829.59	260.41	-1,090.00	260.00	0.41	
Beginning Net Assets - July 1	1,763.98	1,763.98	0.00	1,764.00	-0.02	
Ending Net Assets - June 30	934.39	2,024.39	-1,090.00	2,024.00	0.39	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Adult Education operations - Fund 54						
Operating Revenue - Not Interest Income (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Total Operating Revenues	0.00	0.00	0.00	0.00	0.00	
Expenditures-Not including Transfers Out	1,338.15	1,338.15	0.00	1,339.00	-0.85	
Total Operating Expenses	1,338.15	1,338.15	0.00	1,339.00	-0.85	
Operating Income (Loss)	-1,338.15	-1,338.15	0.00	-1,339.00	0.85	
Operating Revenue - Interest Income Only (Local) - 1510	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	0.00	0.00	0.00	0.00	
Revenue (Federal) - 4XXX, not 4550	0.00	0.00	0.00	0.00	0.00	
Revenue (Other) - Not transfers In- 5XXX	0.00	0.00	0.00	0.00	0.00	
Expenditures Other - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Non-Operating Revenues (Expenses) Before Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only - 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Net Transfers In (Out)	0.00	0.00	0.00	0.00	0.00	
Net Income (Loss)	-1,338.15	-1,338.15	0.00	-1,339.00	0.85	
Beginning Net Assets - July 1	2,852.54	2,852.54	0.00	2,853.00	-0.46	
Ending Net Assets - June 30	1,514.39	1,514.39	0.00	1,514.00	0.39	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Other Enterprise (Proprietary) Funds - 5X						
Operating Revenue - Not Interest Income (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Total Operating Revenues	0.00	0.00	0.00	0.00	0.00	
Expenditures-Not including Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Operating Expenses	0.00	0.00	0.00	0.00	0.00	
Operating Income (Loss)	0.00	0.00	0.00	0.00	0.00	
Revenue - Interest Income Only (Local) - 1510	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	0.00	0.00	0.00	0.00	
Revenue (Federal) - 4XXX, not 4550	0.00	0.00	0.00	0.00	0.00	
Revenue (Other) - Not transfers In- 5XXX	0.00	0.00	0.00	0.00	0.00	
Expenditures Other - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Non-Operating Revenues (Expenses) Before Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only - 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Net Transfers In (Out)	0.00	0.00	0.00	0.00	0.00	
Net Income (Loss)	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Total Proprietary Funds						
Total Operating Revenues - Proprietary Funds	635,212.82	635,705.82	-493.00	635,706.00	-0.18	Refer to differences in Proprietary Funds
Total Operating Expenses - Proprietary Funds	1,635,710.67	1,557,527.68	78,182.99	1,556,557.00	970.68	
Operating Income (Loss) - Proprietary Funds	-1,000,497.85	-921,821.86	-78,675.99	-920,851.00	-970.86	
Total Non-Operating Revenues (Expenses) Before Transfers - Proprietary Funds	989,164.23	913,922.72	75,241.51	913,922.00	0.72	
Net Transfers In (Out) - Proprietary Funds	14,000.00	14,000.00	0.00	14,000.00	0.00	
Net Income (Loss) - Proprietary Funds	2,666.38	6,100.86	-3,434.48	7,071.00	-970.14	
Net Assets, July 1, 2008 - Proprietary Funds	72,944.61	72,944.61	0.00	173,503.00	-100,558.39	
Net Assets, June 30, 2009 - Proprietary Funds	75,610.99	79,045.47	-3,434.48	180,574.00	-101,528.53	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fiscal Agent Funds - Fund 6X						
Additions (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Additions (State) – 3XXX	0.00	0.00	0.00	0.00	0.00	
Total Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	0.00	0.00	0.00	0.00	0.00	
Total Deductions	0.00	0.00	0.00	0.00	0.00	
Change in Net Assets	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Trust and Agency Funds - Fund 7XXX						
Additions (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Additions (State) – 3XXX	0.00	0.00	0.00	0.00	0.00	
Total Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	0.00	0.00	0.00	0.00	0.00	
Total Deductions	0.00	0.00	0.00	0.00	0.00	
Change in Net Assets	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Total Fiduciary Funds						
Total Additions - Fiduciary Funds	0.00	0.00	0.00	0.00	0.00	
Total Deductions - Fiduciary Funds	0.00	0.00	0.00	0.00	0.00	
Change in Net Assets - Fiduciary funds	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets July 1 - Fiduciary Funds	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30 - Fiduciary Funds	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 51 On-Behalf Payments Comparison						
Fund 51 - On-Behalf Revenues	0.00	92,165.03	-92,165.03	116,633.00	-24,467.97	Refer Pg 35 Financial Audit Report, reporting On Behalf payments of \$116,633 for proprietary fund
Fund 51 - On-Behalf Expenditures	0.00	92,165.03	-92,165.03	116,633.00	-24,467.97	Refer Pg 35 Financial Audit Report, reporting On Behalf payments of \$116,633 for proprietary fund
Fund 51 - Difference On-Behalf Revenues to Expenditures	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Depreciation Expense (0740)						
Depreciation Expense - Fund 8	0.00	1,475,677.45	-1,475,677.45	1,475,677.00	0.45	Refer Pg 28-29 Financial Audit Report
Depreciation Expense - Fund 81	0.00	15,130.52	-15,130.52	15,131.00	-0.48	Refer Pg 17 and 28-29 Financial Audit Report

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
On-Behalf Payments Comparison - Total All Funds						
On-Behalf Payments (AFR - KDE Web)	0.00	3,417,282.01	-3,417,282.01	3,268,764.02	148,517.99	Refer to KDE Website for On Behalf Payments
On-Behalf Payments (Audit)	0.00	0.00	0.00	0.00	0.00	Refer Pg 35 Financial Audit Report is reporting On Behalf Payments of \$3,300,648 for general fund and \$116,633 for Proprietary Funds for a Total of \$3,417,281
On-Behalf Payments (Audit - KDE Web)	0.00	-3,417,282.01	3,417,282.01	-3,268,764.02	-148,517.99	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Government Assets - Fund 8						
Additions	0.00	0.00	0.00	0.00	0.00	These are not being reviewed at this time
Deductions	0.00	1,475,677.45	-1,475,677.45	0.00	1,475,677.45	
Change Total assets	0.00	-1,475,677.45	1,475,677.45	0.00	-1,475,677.45	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	-1,475,677.45	1,475,677.45	0.00	-1,475,677.45	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Food Service Assets - Fund 81						
Additions	0.00	0.00	0.00	0.00	0.00	These are not being reviewed at this time
Deductions	0.00	15,130.52	-15,130.52	0.00	15,130.52	
Change Total assets	0.00	-15,130.52	15,130.52	0.00	-15,130.52	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	-15,130.52	15,130.52	0.00	-15,130.52	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Day Care Assets - Fund 82						
Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	0.00	0.00	0.00	0.00	0.00	
Change Total assets	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Adult Education Assets - Fund 84						
Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	0.00	0.00	0.00	0.00	0.00	
Change Total assets	0.00	0.00	0.00	0.00	0.00	
Total Assets - July 1, 2008	0.00	0.00	0.00	0.00	0.00	
Total Assets - June 30, 2009	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Other Enterprise (Proprietary) Fund Assets - Fund 8X						
Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	0.00	0.00	0.00	0.00	0.00	
Change Total assets	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Total Fixed Assets						
Total Additions - Fixed Assets	0.00	0.00	0.00	0.00	0.00	These are not being reviewed at this time
Total Deductions - Fixed Assets	0.00	1,490,807.97	-1,490,807.97	0.00	1,490,807.97	
Change in Total Fixed Assets	0.00	-1,490,807.97	1,490,807.97	0.00	-1,490,807.97	
Beginning Net Assets - July 1 - Fixed Assets	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30 - Fixed Assets	0.00	-1,490,807.97	1,490,807.97	0.00	-1,490,807.97	